

**Virginia Department of Taxation**  
**Paid Tax Preparer Hardship Waiver Request**

**Hardship Waiver for Taxable Year** \_\_\_\_\_

VA FORM 8454P

Previously, Individual income tax returns prepared by certain tax preparers were required to be submitted to the Virginia Department of Taxation (TAX) using an electronic medium or, if submitted on paper, produced using software that generated a 2D barcode. House Bill 678, which was passed during the 2008 General Assembly session, modified this requirement to remove the option for paper filing with a 2D barcode. Therefore, effective for taxable years beginning on and after January 1, 2008, paid preparers who prepare 100 or more returns in a tax year must file all eligible returns electronically. If a return is not eligible for electronic filing, it may be filed on paper.

The Tax Commissioner has the authority to waive the requirement to file electronically upon finding that the requirement would cause an undue hardship for the tax preparer. The tax preparer must request in writing a waiver from the Tax Commissioner and clearly demonstrate the nature of the undue hardship. Hardship waiver requests shall be responded to within 45 days of receipt.

Preparer's or Firm's Name		FEIN/PTIN/SSN
Contact Person	E-MAIL Address	Telephone Number
Street Address		
City	State	Zip Code
Authorized Signature		Date

A hardship waiver is being requested for the following reason: (attach supporting documentation)


**Mail to:**

Virginia Department of Taxation  
Hardship Waiver Request  
P.O. Box 27423  
Richmond, Virginia 23261-7423

Fax: (804) 367-7013 The Department of Taxation may accept or deny a Request for Waiver based on facts presented.  
For further information, call 804-367-6100.